

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP No.13130 of 2006
Date of Decision: 23.10.2006

Dr.S.S.Sandhu

Petitioner

versus

State of Punjab and others

Respondents

CORAM:- HON'BLE MR. JUSTICE JASBIR SINGH

HON'BLE MR. JUSTICE PRITAM PAL

Present: Shri Kanwaljit Singh, Advocate for the petitioner
Shri P.S.Chhina, Additional Advocate General, Punjab
Shri Padam Jain, Advocate for respondent No.3

Jasbir Singh, J. (Oral)

Vide order dated 31.3.2003 (Annexure P/6), property of the petitioner was re-assessed regarding house tax. Appeal filed by the petitioner was dismissed, vide order dated 13.6.2006 (Annexure P/10), primarily on the ground that before filing the appeal, he has failed to deposit the amount of house tax assessed, which was mandatory under the provisions of Section 147 of the Punjab Municipal Corporation Act, 1976. Counsel for the petitioner very fairly states that the petitioner shall deposit the entire amount of house tax assessed, which was payable at the time when the appeal was filed, within a period of one month from today. In view of above undertaking given, we feel that the order passed by the appellate authority deserves to be set aside and in case the petitioner

deposits the amount of house tax, which was due at the time when the appeal was filed, within a month from today, the appellate authority shall re-hear the appeal on merits and pass order, as per law. If the amount is not deposited, as mentioned above, this writ petition shall be deemed to have been dismissed.

The writ petition is allowed in above mentioned terms.

Parties are directed to appear before the appellate authority on 27.11.2006.

(Jasbir Singh)
Judge

October 23, 2006
gk

(Pritam Pal)
Judge